

AMENDMENTS TO THE CLAIMS

Please amend the Claims as follows. Insertions are shown underlined while deletions are ~~struck through~~.

1 (currently amended): An optical diffusing layer comprising a resin coated layer having a surface fine concavo-convex structure which is formed by particles having a particle size of 2 to 5 μm , wherein an average of peak-to-peak distance (S_m), an average of center line surface roughness (R_a), and an average of ten-point surface roughness (R_z) on the surface with fine concavo-convex structure satisfy following equations:

$$S_m \leq 80\mu\text{m},$$

$$0.1 \leq R_a \leq 0.25 \leq 0.17\mu\text{m}, \text{ and}$$

$$R_z \leq 9R_a.$$

2 (original): The optical diffusing layer according to claim 1, wherein a 60° glossiness of the surface with fine concavo-convex structure is no more than 70 %.

3 (canceled)

4 (currently amended): The optical diffusing layer according to claim ~~3~~1, wherein the particles are organic particles.

5 (original): The optical diffusing layer according to claim 1, wherein the resin coated layer is formed by an ultraviolet curable resin.

6 (original): The optical diffusing layer according to claim 1, further comprising a low refractive index layer having a refractive index lower than a refractive index of the resin coated layer disposed on concavo-convex structure surface of the resin coated layer.

7 (original): An optical diffusing sheet comprising the optical diffusing layer of claim 1 disposed on one side or on both sides of a transparent substrate.

8 (currently amended): An optical element comprising the optical diffusing layer of claim 1 ~~or the optical diffusing sheet claim 7~~ disposed on one side or on both sides of an optical element.

9 (original): A visual display applying the optical element according to claim 8.

10 (currently amended): An anti-glare outermost layer, comprising a resin and particles having a particle size of 2 to 5 μm dispersing therein, said outermost layer having a concave-convex surface having the following profiles:

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$S_m \leq 80\mu\text{m}$;

$0.1 \leq R_a \leq 0.250.17\mu\text{m}$; and

$R_z \leq 9 \cdot R_a$,

wherein S_m is an average of peak-to-peak distance, R_a is an average of center line surface roughness, and R_z is an average of ten-point surface roughness.

11 (previously added): The anti-glare outermost layer according to Claim 10, which is a layer coated on a transparent plate.

12 (previously added): The anti-glare outermost layer according to Claim 10, wherein the profiles are achieved by selecting the type of particles, a size of the particles, an amount of the particles, and a thickness of the layer.

13 (new): The anti-glare outermost layer according to Claim 10, further comprising a low refractive index layer having a refractive index lower than a refractive index of the anti-glare outermost layer, said index layer being disposed on the concave-convex surface of the anti-glare outermost layer.

14 (new): An optical element comprising the optical diffusing sheet of claim 7 disposed on one side or on both sides of an optical element.

15 (new): A visual display applying the optical element according to claim 14.

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